



North Dakota

Sales and Use Tax Statistical Report

2002

Sales Occurring in Calendar Year 2002 and Tax Collections Received in Calendar Year 2002

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OFFICE OF STATE TAX COMMISSIONER
Rick Clayburgh, Tax Commissioner

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INTRODUCTION

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during calendar year 2002 and sales and use tax collections received during calendar year 2002.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in calendar year 2002. A portion of the 2002 collections was paid with monthly returns on taxable sales and taxable purchases made in the months of November 2001 through November 2002. Additionally, a portion of the collections was paid with quarterly returns for taxable sales and taxable purchases made in the fourth quarter of 2001 through the third quarter of 2002.

Comparisons

Taxable sales and taxable sales plus purchases reported for the current year are compared with those reported for the prior year by county on Table 2 and by city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the Definition of Terms section of this report.)

Due to consolidated and out-of-state returns, some data cannot be attributed to the county or city in which the sale or purchase was made. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current year are compared to the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more likely capture sales activity within a particular industry.

Cautionary Note. *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the statistics reported here.*

Definition of Terms

Taxable Sales: Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales. For a historical account of major sales tax exemptions, see *Summary of Changes in Sales and Use Tax Rates and Tax Base* on page 3 of this report.

Taxable Purchases: Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods by businesses to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Motor Vehicle Excise Tax: The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Tax Base: For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Consolidated: Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over reporting for some cities and counties and under reporting for others. The consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution

4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State: Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

Summary of Changes in Sales and Use Tax Rates and Tax Base

The following changes in the sales and use tax rates and tax bases must be taken into account when comparing 2000 statistics with previous years. Changes are shown by effective dates.

May 1, 1935: The first general sales tax in North Dakota was enacted at a rate of 2%. The base generally consisted of all sales to consumers of personal property; sales or service of gas, steam, electricity, water and communication; sales of tickets to places of amusement; and subscription sales of magazines.

March 14, 1939: A 2% general use tax was enacted. The base was limited to tangible personal property.

July 1, 1963: The Legislature increased the sales and use tax rate from 2% to 2.25% and broadened the base to include services rendered in the repair, alteration, restoration and cleaning of tangible personal property; hotel, motel and tourist court accommodations; amusements involving participation; and leasing of renting of tangible personal property. Also a 3% excise tax was placed on the wholesale price to retail liquor dealers on non-alcoholic commodities suitable for use in mixed drinks. This excise tax was terminated in June 30, 1967.

July 1, 1965: In 1965, the sales tax law was referred to a vote of the people and disapproved. Consequently, from July 1, 1965, to April 1, 1965, use tax was collected in place of the disapproved sales tax. The tax base was substantially the same as the sales tax base prior to July 1, 1963, except communication services (telephone and telegraph) were not subject to the use tax.

April 1, 1967: New sales and use tax laws were enacted imposing a 3% tax on the same sales transactions that were taxable from July 1, 1963, to July 1, 1965, except services rendered in the repair, alteration, restoration and cleaning of tangible personal property were not included in the new base. In addition, the legislature enacted a separate 3% motor vehicle excise tax in lieu of a sales or use tax.

July 1, 1969: The tax base was broadened to include tobacco products, alcoholic beverages, oleomargarine, and certain sales through coin-operated vending machines.

January 1, 1970: The sales and use tax rate increased from 3% to 4% in accordance with the legislation passed by the 1969 Legislative Session.

July 1, 1971: Exemptions from the sales and use tax were made for milk and milk products, meat, fish, and poultry.

July 1, 1973: Sales of all food and food products for human consumption off the premises where purchased became exempt. This exemption extended primarily to groceries and did not exempt prepared foods served or sold by restaurants or cafes.

July 1, 1975: Additional exemptions again reduced the tax base. Exemptions included sales of artificial devices for handicapped persons, coal, sales to nursing homes and intermediate care facilities, and sales of certain religious books to non-profit religious organizations.

January 1, 1977: In the November 1976 General Election, North Dakota voters approved an initiated measure that reduced the sales and use tax rate and the motor vehicle excise tax rate from 4% to 3%, reduced the rate on farm machinery and irrigation equipment from 4% to 2%, and eliminated the tax on electricity.

July 1, 1977: Sales to nursing homes were exempted from the sales and use tax.

July 1, 1979: The tax base was further reduced by additional exemptions created by the Legislature. Exemptions were added for sales to hospitals and for ostomy devices and supplies. The exemption for devices to aid the handicapped was expanded.

July 1, 1981: The tax base was reduced again. The Legislature eliminated the sales and use tax on water, used mobile homes, and magazine and periodical subscriptions. The tax rate on new mobile homes was reduced from 3% to 2%.

April 1, 1983: The general sales and use tax rate was increased from 3% to 4%. The rate for farm machinery and irrigation equipment, and new mobile homes was increased from 2% to 3%. The rate for alcoholic beverages was increased from 3% to 5%.

July 1, 1983: The requirements for remittance of sales and use tax were changed from a quarterly basis to a monthly basis for businesses with taxable sales greater than \$333,000 in the preceding calendar year. Retailers who file on a monthly basis were granted a limited deduction for administrative expenses incurred in collecting the sales and use tax.

July 1, 1985: Exemptions for sales of candy, carbonated beverages and chewing gum were repealed and sales of these items became subject to the 4% sales tax.

January 1, 1987: Tax rates were increased during the 1986 Special Legislative Session. The general sales and use tax rate was raised from 4% to 5%. The rate on farm machinery repair parts was lowered from 4% to 3%, and the rate on alcoholic beverages was increased from 5% to 6%. No change was made in the 3% rate for farm machinery, irrigation equipment, and new mobile homes.

July 1, 1987: The 1987 Legislature increased the general sales and use tax rate from 5% to 5.5%. The rate on sales of farm machinery, irrigation equipment, farm machinery repair parts and new mobile homes was increased from 3% to 3.5% and the rate on sales of alcoholic beverages was raised from 6% to 6.5%. Exemptions were created regarding flight simulators, annual church bazaars and adjuvants used with farm chemicals.

May 1, 1989: The 1989 Legislature increased the general sales tax rate from 5.5% to 6%, the rate on sales of farm equipment, farm machinery repair parts, irrigation equipment and new mobile homes from 3.5% to 4% and the rate on sales of alcoholic beverages from 6.5% to 7%. (See December 6, 1989, below).

July 1989: The 1989 Legislature broadened the tax base to include the sale of bingo cards, coffee, tea, cocoa, bottled water sold in containers of less than one gallon, and the sales to state chartered credit unions. The 1989 Legislature also reduced the rate for equipment used in actual manufacturing of products, (from testing to packaging) from 5.5% to 3%. The manufacturing company, however, must receive approval for the reduced rate or pay the tax and apply for a refund. The tax exemption for sales to residents of Montana and Canada was altered, exempting sales of \$50 or more (Montana) and requiring the submission of requests for refunds (Canada).

December 6, 1989: In a Special Election December 5, 1989, the state's voters rejected two of the sales tax rate increases passed by the 1989 Legislature. The rate increases were in effect from May 1, 1989, through December 5, 1989. On December 6, 1989, the rates were decreased as follows:

- The general sales and use tax rate was decreased from 6% to 5%.
- The tax rate on farm machinery, farm machinery repair parts and new mobile homes was decreased from 4% to 3%.

July 1, 1991: The 1991 Legislature exempted manufacturing or processing machinery and equipment used by new or expanding manufacturers or agricultural producers from the 3% sales tax rate. An exemption was created for production equipment in new, large lignite-burning power plants and for other tangible personal property used in construction of the power plant.

January 1, 1993: The 1991 Legislature enacted a phase-in reduction for natural gas from 5% to 2%. The reduction was as follows: 4% effective January 1, 1993; 3% effective January 1, 1994; and 2% effective January 1, 1995.

1993 Session: The exemption for manufacturing machinery and equipment was clarified and expanded to include recycling machinery and equipment. Items purchased by political subdivisions of another state were made taxable if the other state taxes the items.

July 1994 Special Session: Qualifications for the manufacturing machinery and equipment exemption were broadened to include any machinery and equipment used primarily in the manufacturing to the final transportation from the site. The exemption was expanded to include research and development equipment. A new exemption was created for materials used to construct an agricultural processing facility.

1995 Session: The sale of recapping and retreading services for tires became subject to sales tax. The sunset on the exemption for recycling machinery and equipment was removed.

1997 Session: Legislation was enacted enabling the Tax Commissioner to accept a sales tax return filed by electronic means and providing alternative signature methods.

1999 Session: The tax rate on used farm machinery and repair parts was reduced from 3% to 1.5% effective May 1, 1999.

2001 Session: The 1.5% tax rate on used farm machinery and repair parts was extended through June 30, 2002 and thereafter exempt from sales tax. Car rentals became subject to the state's 5% sales tax and to a special 3% sales tax surcharge. Sales of computers and telecommunications equipment to a new primary sector business, or as a result of an economic expansion of an existing primary sector business, became exempt from sales tax.

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TABLE 1

**Taxable Sales and Taxable Purchases
By County, Calendar Year 2002**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$12,211,636	\$493,800	\$12,705,436
Barnes	56,426,747	2,739,035	59,165,782
Benson	8,229,604	161,568	8,391,172
Billings	10,688,957	202,145	10,891,102
Bottineau	36,069,421	520,849	36,590,270
Bowman	19,331,693	1,345,296	20,676,989
Burke	6,611,814	86,815	6,698,629
Burleigh	873,395,864	39,584,482	912,980,346
Cass	1,696,883,004	141,040,475	1,837,923,479
Cavalier	23,066,130	206,402	23,272,532
Dickey	22,560,412	787,470	23,347,882
Divide	7,398,840	41,553	7,440,393
Dunn	7,697,555	165,308	7,862,863
Eddy	6,902,241	80,927	6,983,168
Emmons	13,903,487	187,681	14,091,168
Foster	26,913,201	1,863,782	28,776,983
Golden Valley	10,097,488	109,356	10,206,844
Grand Forks	732,505,182	31,778,273	764,283,455
Grant	8,037,237	207,482	8,244,719
Griggs	11,344,775	197,619	11,542,394
Hettinger	6,570,811	241,043	6,811,854
Kidder	9,791,844	375,928	10,167,772
LaMoure	21,644,250	385,135	22,029,385
Logan	7,658,009	143,029	7,801,038
McHenry	14,610,300	967,395	15,577,695
McIntosh	16,114,780	385,105	16,499,885
McKenzie	18,370,031	698,477	19,068,508
McLean	30,541,118	780,243	31,321,361
Mercer	36,106,102	747,434	36,853,536
Morton	144,928,584	9,600,623	154,529,207
Mountrail	19,711,147	388,881	20,100,028
Nelson	14,035,817	308,003	14,343,820
Oliver	1,985,018	24,176	2,009,194
Pembina	38,397,077	6,649,754	45,046,831
Pierce	28,459,798	2,245,730	30,705,528
Ramsey	117,086,937	1,303,968	118,390,905
Ransom	42,553,785	1,845,045	44,398,830
Renville	10,981,865	201,610	11,183,475
Richland	78,231,365	18,394,803	96,626,168
Rolette	22,274,195	93,844	22,368,039
Sargent	22,449,186	441,353	22,890,539
Sheridan	2,497,280	100,548	2,597,828
Sioux	319,782	19,158	338,940
Slope	525,168	39,936	565,104
Stark	217,398,310	11,443,853	228,842,163
Steele	5,164,798	443,552	5,608,350
Stutsman	157,578,882	10,405,547	167,984,429
Towner	7,460,269	512,805	7,973,074
Traill	40,425,658	848,080	41,273,738
Walsh	66,406,421	2,121,581	68,528,002
Ward	548,225,614	20,655,954	568,881,568
Wells	24,668,053	446,235	25,114,288
Williams	183,002,315	7,362,795	190,365,110
Subtotal In-State	\$5,546,449,857	\$322,421,941	\$5,868,871,798
Consolidated	\$230,689,198	\$131,728,287	\$362,417,485
Out-Of-State	<u>\$735,397,909</u>	<u>\$78,056,083</u>	<u>\$813,453,992</u>
Grand Total In-State and Out-Of-State	\$6,512,536,964	\$532,206,311	\$7,044,743,275

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 2001 and 2002**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2001	2002		2001	2002	
Adams	\$12,931,315	\$12,211,636	-5.57%	\$13,424,492	\$12,705,436	-5.36%
Barnes	59,067,527	56,426,747	-4.47%	61,060,109	59,165,782	-3.10%
Benson	8,841,713	8,229,604	-6.92%	8,904,809	8,391,172	-5.77%
Billings	10,500,033	10,688,957	1.80%	10,767,029	10,891,102	1.15%
Bottineau	37,203,928	36,069,421	-3.05%	37,761,824	36,590,270	-3.10%
Bowman	21,176,107	19,331,693	-8.71%	22,886,197	20,676,989	-9.65%
Burke	5,994,858	6,611,814	10.29%	6,115,009	6,698,629	9.54%
Burleigh	844,955,052	873,395,864	3.37%	887,598,237	912,980,346	2.86%
Cass	1,648,276,855	1,696,883,004	2.95%	1,783,418,145	1,837,923,479	3.06%
Cavalier	25,400,735	23,066,130	-9.19%	25,547,538	23,272,532	-8.90%
Dickey	22,193,209	22,560,412	1.65%	22,763,711	23,347,882	2.57%
Divide	7,248,900	7,398,840	2.07%	7,961,716	7,440,393	-6.55%
Dunn	9,530,213	7,697,555	-19.23%	9,865,117	7,862,863	-20.30%
Eddy	7,654,871	6,902,241	-9.83%	7,690,942	6,983,168	-9.20%
Emmons	17,082,821	13,903,487	-18.61%	17,247,158	14,091,168	-18.30%
Foster	31,845,698	26,913,201	-15.49%	33,360,297	28,776,983	-13.74%
Golden Valley	20,948,081	10,097,488	-51.80%	21,118,214	10,206,844	-51.67%
Grand Forks	700,831,380	732,505,182	4.52%	736,473,662	764,283,455	3.78%
Grant	10,719,872	8,037,237	-25.02%	11,209,556	8,244,719	-26.45%
Griggs	13,062,279	11,344,775	-13.15%	13,375,087	11,542,394	-13.70%
Hettinger	7,881,206	6,570,811	-16.63%	8,260,634	6,811,854	-17.54%
Kidder	10,192,100	9,791,844	-3.93%	10,307,088	10,167,772	-1.35%
LaMoure	26,389,781	21,644,250	-17.98%	26,674,741	22,029,385	-17.41%
Logan	9,868,059	7,658,009	-22.40%	9,922,010	7,801,038	-21.38%
McHenry	17,950,215	14,610,300	-18.61%	19,329,714	15,577,695	-19.41%
McIntosh	20,132,085	16,114,780	-19.95%	20,284,351	16,499,885	-18.66%
McKenzie	19,527,285	18,370,031	-5.93%	20,392,859	19,068,508	-6.49%
McLean	32,902,277	30,541,118	-7.18%	33,688,902	31,321,361	-7.03%
Mercer	36,870,524	36,106,102	-2.07%	37,524,013	36,853,536	-1.79%
Morton	147,608,155	144,928,584	-1.82%	154,052,518	154,529,207	0.31%
Mountrail	21,861,382	19,711,147	-9.84%	22,144,215	20,100,028	-9.23%
Nelson	16,755,967	14,035,817	-16.23%	16,914,103	14,343,820	-15.20%
Oliver	2,131,908	1,985,018	-6.89%	2,160,327	2,009,194	-7.00%
Pembina	39,934,430	38,397,077	-3.85%	48,765,481	45,046,831	-7.63%
Pierce	32,641,563	28,459,798	-12.81%	34,100,822	30,705,528	-9.96%
Ramsey	120,944,910	117,086,937	-3.19%	122,504,893	118,390,905	-3.36%
Ransom	47,769,306	42,553,785	-10.92%	49,684,748	44,398,830	-10.64%
Renville	13,047,635	10,981,865	-15.83%	13,310,530	11,183,475	-15.98%
Richland	79,952,713	78,231,365	-2.15%	97,082,239	96,626,168	-0.47%
Rolette	24,029,814	22,274,195	-7.31%	24,282,966	22,368,039	-7.89%
Sargent	22,537,901	22,449,186	-0.39%	22,877,324	22,890,539	0.06%
Sheridan	2,285,850	2,497,280	9.25%	2,573,792	2,597,828	0.93%
Sioux	282,934	319,782	13.02%	284,691	338,940	19.06%
Slope	468,815	525,168	12.02%	518,404	565,104	9.01%
Stark	215,177,425	217,398,310	1.03%	224,312,093	228,842,163	2.02%
Steele	5,245,870	5,164,798	-1.55%	5,851,389	5,608,350	-4.15%
Stutsman	163,608,632	157,578,882	-3.69%	172,688,230	167,984,429	-2.72%
Towner	7,776,540	7,460,269	-4.07%	8,645,013	7,973,074	-7.77%
Traill	41,370,042	40,425,658	-2.28%	42,712,598	41,273,738	-3.37%
Walsh	74,994,446	66,406,421	-11.45%	76,717,961	68,528,002	-10.68%
Ward	546,585,932	548,225,614	0.30%	564,886,196	568,881,568	0.71%
Wells	26,536,023	24,668,053	-7.04%	28,017,729	25,114,288	-10.36%
Williams	203,294,298	183,002,315	-9.98%	210,974,769	190,365,110	-9.77%
Subtotal In-State	\$5,554,021,470	\$5,546,449,857	-0.14%	\$5,870,996,192	\$5,868,871,798	-0.04%
Consolidated and Out-Of-State	<u>\$1,040,512,861</u>	<u>\$966,087,107</u>	-7.15%	<u>\$1,282,934,298</u>	<u>\$1,175,871,477</u>	-8.35%
Grand Total In- and Out-Of-State	\$6,594,534,331	\$6,512,536,964	-1.24%	\$7,153,930,490	\$7,044,743,275	-1.53%

TABLE 3

**Sales and Use Tax Collections
By County, Calendar Year 2002**

COUNTIES	TOTAL CALENDAR YEAR 2002 COLLECTIONS
Adams	\$682,521.14
Barnes	3,351,532.36
Benson	384,247.92
Billings	776,573.80
Bottineau	2,171,117.66
Bowman	1,152,424.20
Burke	348,129.89
Burleigh	53,970,291.01
Cass	114,643,642.52
Cavalier	1,193,794.82
Dickey	1,272,517.08
Divide	458,912.91
Dunn	448,238.89
Eddy	410,171.19
Emmons	756,946.49
Foster	1,427,664.90
Golden Valley	505,023.98
Grand Forks	49,140,813.01
Grant	433,099.91
Griggs	578,485.59
Hettinger	396,741.69
Kidder	557,806.21
LaMoure	1,050,376.75
Logan	378,060.29
McHenry	781,837.23
McIntosh	780,364.65
McKenzie	1,047,250.44
McLean	1,620,727.60
Mercer	1,926,086.19
Morton	8,315,847.77
Mountrail	973,054.28
Nelson	594,139.36
Oliver	114,132.90
Pembina	2,475,062.53
Pierce	1,613,470.08
Ramsey	7,146,675.81
Ransom	1,894,301.61
Renville	498,479.97
Richland	5,508,432.68
Rolette	1,253,929.77
Sargent	1,109,667.37
Sheridan	146,633.25
Sioux	16,474.36
Slope	31,826.58
Stark	13,696,229.93
Steele	342,705.18
Stutsman	10,294,489.32
Towner	417,199.06
Traill	1,844,333.78
Walsh	3,567,028.00
Ward	36,806,137.93
Wells	1,233,584.95
Williams	10,734,316.97
TOTAL COLLECTIONS	
Subtotal In-State	\$353,273,553.76
Consolidated	\$15,664,110.86
Out-Of-State	\$44,395,035.32
Total In- and Out-Of-State	\$413,332,699.94
Adjustments and Accounts Receivable	\$9,166,015.89
Grand Total In- and Out-Of-State	\$422,498,715.83
LOCAL TAXES LEVIED BY CITIES/COUNTIES ARE INCLUDED IN THE ABOVE AMOUNTS	

TABLE 4

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2002**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	296	\$2,800,635	\$12,684	\$2,813,319
Adams	203	630,349	12,192	642,541
Alexander	217	508,067	3,200	511,267
Anamoose	282	1,214,847	7,541	1,222,388
Aneta	284	1,090,851	41,075	1,131,926
Arthur	402	2,344,082	233,295	2,577,377
Ashley	882	4,911,934	273,812	5,185,746
Beach	1,116	9,641,060	108,780	9,749,840
Belfield	866	7,661,115	1,702,489	9,363,604
Berthold	466	1,349,579	256,472	1,606,051
Beulah	3,152	22,397,040	636,541	23,033,581
Binford	201	999,569	6,850	1,006,419
Bisbee	167	427,851	0	427,851
Bismarck	55,532	870,027,563	39,108,952	909,136,515
Bottineau	2,336	27,348,539	214,647	27,563,186
Bowbells	406	1,214,520	50,648	1,265,168
Bowdon	139	203,912	756	204,668
Bowman	1,600	17,114,948	990,718	18,105,666
Buffalo	209	739,161	2,656	741,817
Burlington	1,096	2,574,578	33,216	2,607,794
Buxton	350	9,362,303	16,117	9,378,420
Cando	1,342	5,878,408	463,568	6,341,976
Carpio	148	316,862	4,827	321,689
Carrington	2,268	26,215,297	1,859,244	28,074,541
Carson	319	1,321,170	4,931	1,326,101
Cassellton	1,855	11,919,738	280,327	12,200,065
Cavalier	1,537	19,617,719	5,017,538	24,635,257
Center	678	1,957,787	24,176	1,981,963
Cogswell	165	196,097	75	196,172
Columbus	151	282,619	683	283,302
Cooperstown	1,053	9,088,180	186,119	9,274,299
Crosby	1,089	6,208,072	28,506	6,236,578
Crystal	167	386,367	212	386,579
Davenport	261	91,527	1,009	92,536
Des Lacs	209	77,912	0	77,912
Devils Lake	7,222	114,253,060	1,293,260	115,546,320
Dickinson	16,010	205,793,504	9,473,028	215,266,532
Drake	322	862,100	12,003	874,103
Drayton	913	6,324,385	178,144	6,502,529
Dunseith	739	3,067,771	3,185	3,070,956
Edgeley	637	9,052,732	184,531	9,237,263
Edinburg	252	1,588,374	6,275	1,594,649
Edmore	256	456,288	2,404	458,692
Elgin	659	5,310,433	43,078	5,353,511
Ellendale	1,559	6,132,145	334,601	6,466,746
Emerado	510	3,702,871	434,205	4,137,076
Enderlin	947	2,900,400	1,591,133	4,491,533
Esmond	159	333,898	0	333,898
Fairmount	406	1,336,939	562,779	1,899,718
Fargo	90,599	1,491,466,302	129,744,304	1,621,210,606
Fessenden	625	4,842,476	79,398	4,921,874
Finley	515	3,391,899	86,356	3,478,255
Flasher	285	1,079,499	6,488	1,085,987
Fordville	266	821,735	618,070	1,439,805
Forman	506	2,857,072	102,387	2,959,459

TABLE 4 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2002**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Gackle	228	\$881,923	\$11,577	\$893,500
Galesburg	335	3,079,375	31,339	3,110,714
Garrison	1,318	9,071,866	408,718	9,480,584
Gilby	243	562,181	6,400	568,581
Gladstone	248	192,055	163,377	355,432
Glen Ullin	865	4,123,994	34,493	4,158,487
Glenburn	374	1,195,991	34,300	1,230,291
Golden Valley	183	215,196	896	216,092
Goodrich	163	265,473	100	265,573
Grafton	4,516	48,415,690	1,195,050	49,610,740
Grand Forks	49,321	705,003,417	30,707,802	735,711,219
Grandin	181	729,201	82,464	811,665
Granville	286	324,562	3,282	327,844
Grenora	202	753,330	119	753,449
Gwinner	717	12,545,160	195,359	12,740,519
Halliday	227	776,072	2,430	778,502
Hankinson	1,058	4,844,863	154,676	4,999,539
Hannaford	181	708,257	2,785	711,042
Harvey	1,989	18,822,440	361,249	19,183,689
Harwood	607	3,277,654	37,405	3,315,059
Hatton	707	2,324,104	6,641	2,330,745
Hazelton	237	1,836,848	51,502	1,888,350
Hazen	2,457	11,989,741	107,017	12,096,758
Hebron	803	2,060,112	204,175	2,264,287
Hettinger	1,307	11,575,567	477,295	12,052,862
Hillsboro	1,563	10,063,951	509,553	10,573,504
Hoople	292	2,532,225	8,223	2,540,448
Hope	303	1,024,307	356,147	1,380,454
Horace	915	2,109,134	22,056	2,131,190
Hunter	326	7,434,989	20,923	7,455,912
Jamestown	15,527	154,106,207	9,050,310	163,156,517
Kenmare	1,081	12,484,836	1,025,393	13,510,229
Kensal	161	263,719	1,272	264,991
Killdeer	713	6,565,481	159,587	6,725,068
Kindred	614	7,997,062	862,320	8,859,382
Kulm	422	1,761,778	36,764	1,798,542
LaMoure	944	8,952,903	155,066	9,107,969
Lakota	781	2,587,298	6,173	2,593,471
Langdon	2,101	19,715,986	171,384	19,887,370
Lansford	253	756,584	2,344	758,928
Larimore	1,433	4,380,053	116,583	4,496,636
Leeds	464	1,783,266	1,505	1,784,771
Lehr	114	180,131	666	180,797
Leonard	255	963,618	1,065	964,683
Lidgerwood	738	4,585,615	108,434	4,694,049
Lignite	174	1,385,507	12,468	1,397,975
Lincoln	1,730	969,144	59,465	1,028,609
Linton	1,321	7,356,914	96,713	7,453,627
Lisbon	2,292	38,716,023	197,016	38,913,039
Litchville	191	771,449	9,465	780,914
Maddock	498	3,546,719	127,300	3,674,019
Mandan	16,718	132,247,670	9,256,763	141,504,433
Manvel	370	1,273,979	49,757	1,323,736
Mapleton	606	1,048,801	377,986	1,426,787
Marion	146	316,606	0	316,606

TABLE 4 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2002**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Max	278	\$496,466	\$14,025	\$510,491
Mayville	1,953	13,520,000	30,788	13,550,788
McClusky	415	1,329,119	100,448	1,429,567
McVile	470	1,811,808	14,632	1,826,440
Medina	335	488,790	52,356	541,146
Michigan	345	7,183,165	53,755	7,236,920
Milnor	711	5,239,278	105,925	5,345,203
Minnewaukan	318	463,903	6,342	470,245
Minot	36,567	525,921,696	19,117,840	545,039,536
Minto	657	2,150,931	123,782	2,274,713
Mohall	812	8,121,333	160,851	8,282,184
Mooreton	204	730,059	42,361	772,420
Mott	808	3,494,974	97,359	3,592,333
Munich	268	848,679	4,080	852,759
Napoleon	857	6,132,865	125,557	6,258,422
Neché	437	1,242,472	71,819	1,314,291
New England	555	2,045,390	117,276	2,162,666
New Leipzig	274	1,086,276	27,378	1,113,654
New Rockford	1,463	5,682,632	76,774	5,759,406
New Salem	938	5,055,669	98,704	5,154,373
New Town	1,367	3,323,609	278,186	3,601,795
Noonan	154	834,142	2,739	836,881
Northwood	959	16,065,677	206,146	16,271,823
Oakes	1,979	14,821,845	408,522	15,230,367
Osnabrook	174	323,912	4,086	327,998
Page	225	1,249,497	10,601	1,260,098
Park River	1,535	8,577,955	154,248	8,732,203
Parshall	981	2,244,413	7,647	2,252,060
Pembina	642	3,989,709	161,692	4,151,401
Petersburg	195	251,750	286	252,036
Pick City	166	735,341	0	735,341
Plaza	167	682,949	813	683,762
Portal	131	625,087	0	625,087
Portland	604	1,220,244	252,624	1,472,868
Powers Lake	309	2,656,271	22,206	2,678,477
Ray	534	2,445,335	16,109	2,461,444
Reeder	181	619,454	16,136	635,590
Regent	211	1,023,376	26,408	1,049,784
Reynolds	350	523,261	0	523,261
Rhame	189	550,490	34,906	585,396
Richardton	619	2,132,498	47,831	2,180,329
Riverdale	273	1,051,129	1,722	1,052,851
Rock Lake	194	656,027	16,415	672,442
Rolette	538	3,141,850	39,565	3,181,415
Rolla	1,417	14,823,582	49,032	14,872,614
Rugby	2,939	28,034,312	2,245,525	30,279,837
Rutland	220	837,688	17,621	855,309
Sawyer	377	1,865,333	14,421	1,879,754
Scranton	304	1,666,255	319,672	1,985,927
Selfridge	223	250,139	16,510	266,649
Sherwood	255	1,343,664	424	1,344,088
Sheyenne	318	1,192,678	4,153	1,196,831
South Heart	307	1,101,390	19,165	1,120,555
St. John	358	883,167	521	883,688
St. Thomas	447	650,904	38,839	689,743

TABLE 4 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2002**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Stanley	1,279	\$12,152,991	\$93,138	\$12,246,129
Stanton	345	551,552	1,177	552,729
Starkweather	157	295,717	0	295,717
Steele	761	6,853,795	251,311	7,105,106
Strasburg	549	2,618,311	19,787	2,638,098
Surrey	917	733,000	193,856	926,856
Sykeston	153	391,569	77	391,646
Tappen	210	1,464,500	1,765	1,466,265
Thompson	1,006	1,125,488	62,103	1,187,591
Tioga	1,125	12,864,551	752,250	13,616,801
Tolna	202	823,322	178,146	1,001,468
Tower City	252	1,551,808	47,361	1,599,169
Towner	574	5,114,695	330,997	5,445,692
Turtle Lake	580	2,144,174	5,916	2,150,090
Underwood	812	2,434,813	141,908	2,576,721
Upham	155	459,761	0	459,761
Valley City	6,826	50,579,819	2,629,252	53,209,071
Velva	1,049	6,107,180	590,221	6,697,401
Wahpeton	8,586	60,225,651	17,091,752	77,317,403
Walcott	189	2,105,053	2,720	2,107,773
Walhalla	1,057	5,287,981	1,155,474	6,443,455
Washburn	1,389	12,054,966	117,478	12,172,444
Watford City	1,435	16,804,803	591,079	17,395,882
West Fargo	14,940	160,063,444	9,419,442	169,482,886
Westhope	533	3,308,971	76,223	3,385,194
Wildrose	129	628,242	2,549	630,791
Williston	12,512	165,666,274	6,521,547	172,187,821
Willow City	221	888,035	44,081	932,116
Wilton	807	1,970,334	14,136	1,984,470
Wimbledon	237	2,449,411	8,889	2,458,300
Wing	124	352,744	1,163	353,907
Wishek	1,122	10,736,425	107,837	10,844,262
Wyndmere	533	2,029,854	318,814	2,348,668
Zap	231	255,948	1,929	257,877
Zeeland	141	431,607	947	432,554
Subtotal 200 Cities	456,275	\$5,486,118,395	\$319,074,785	\$5,805,193,180
Remaining City Data	185,925	<u>60,331,462</u>	<u>3,347,156</u>	<u>63,678,618</u>
Total In-State	642,200	\$5,546,449,857	\$322,421,941	\$5,868,871,798
Consolidated		230,689,198	131,728,287	362,417,485
Out-Of-State		<u>735,397,909</u>	<u>78,056,083</u>	<u>813,453,992</u>
Grand Total In- and Out-Of-State		\$6,512,536,964	\$532,206,311	\$7,044,743,275

TABLE 5

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2001 and 2002**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2001	CALENDAR YEAR 2002	PERCENT CHANGE	CALENDAR YEAR 2001	CALENDAR YEAR 2002	PERCENT CHANGE
Abercrombie	\$2,325,224	\$2,800,635	20.45%	\$2,343,726	\$2,813,319	20.04%
Adams	651,867	630,349	-3.30%	687,522	642,541	-6.54%
Alexander	771,919	508,067	-34.18%	775,623	511,267	-34.08%
Anamoose	1,658,497	1,214,847	-26.75%	1,668,919	1,222,388	-26.76%
Aneta	1,102,569	1,090,851	-1.06%	1,139,859	1,131,926	-0.70%
Arthur	2,581,907	2,344,082	-9.21%	2,755,297	2,577,377	-6.46%
Ashley	6,445,290	4,911,934	-23.79%	6,457,500	5,185,746	-19.69%
Beach	20,496,410	9,641,060	-52.96%	20,651,177	9,749,840	-52.79%
Belfield	9,615,805	7,661,115	-20.33%	10,058,962	9,363,604	-6.91%
Berthold	1,371,487	1,349,579	-1.60%	1,802,155	1,606,051	-10.88%
Beulah	23,119,913	22,397,040	-3.13%	23,575,038	23,033,581	-2.30%
Binford	902,634	999,569	10.74%	905,455	1,006,419	11.15%
Bisbee	450,681	427,851	-5.07%	451,060	427,851	-5.15%
Bismarck	841,388,465	870,027,563	3.40%	882,690,349	909,136,515	3.00%
Botineau	28,479,741	27,348,539	-3.97%	28,874,847	27,563,186	-4.54%
Bowbells	1,432,361	1,214,520	-15.21%	1,493,019	1,265,168	-15.26%
Bowdon	183,656	203,912	11.03%	185,996	204,668	10.04%
Bowman	18,583,443	17,114,948	-7.90%	19,334,525	18,105,666	-6.36%
Buffalo	799,089	739,161	-7.50%	800,250	741,817	-7.30%
Burlington	2,402,393	2,574,578	7.17%	2,456,522	2,607,794	6.16%
Buxton	5,915,476	9,362,303	58.27%	5,924,515	9,378,420	58.30%
Cando	6,212,018	5,878,408	-5.37%	7,019,447	6,341,976	-9.65%
Carpio	355,227	316,862	-10.80%	363,550	321,689	-11.51%
Carrington	31,186,462	26,215,297	-15.94%	32,695,023	28,074,541	-14.13%
Carson	1,567,994	1,321,170	-15.74%	1,589,537	1,326,101	-16.57%
Casselton	14,528,934	11,919,738	-17.96%	14,800,992	12,200,065	-17.57%
Cavalier	21,079,776	19,617,719	-6.94%	28,697,943	24,635,257	-14.16%
Center	2,115,365	1,957,787	-7.45%	2,143,784	1,981,963	-7.55%
Cogswell	201,194	196,097	-2.53%	201,194	196,172	-2.50%
Columbus	314,227	282,619	-10.06%	322,757	283,302	-12.22%
Cooperstown	11,074,061	9,088,180	-17.93%	11,377,506	9,274,299	-18.49%
Crosby	6,394,058	6,208,072	-2.91%	6,429,028	6,236,578	-2.99%
Crystal	507,646	386,367	-23.89%	509,069	386,579	-24.06%
Davenport	107,858	91,527	-15.14%	114,267	92,536	-19.02%
Des Lacs	52,195	77,912	49.27%	52,195	77,912	49.27%
Devils Lake	118,082,024	114,253,060	-3.24%	119,609,221	115,546,320	-3.40%
Dickinson	201,673,257	205,793,504	2.04%	210,213,362	215,266,532	2.40%
Drake	961,004	862,100	-10.29%	974,717	874,103	-10.32%
Drayton	6,096,544	6,324,385	3.74%	6,236,095	6,502,529	4.27%
Dunseith	3,232,761	3,067,771	-5.10%	3,242,555	3,070,956	-5.29%
Edgeley	11,041,067	9,052,732	-18.01%	11,177,549	9,237,263	-17.36%
Edinburg	1,579,084	1,588,374	0.59%	1,590,536	1,594,649	0.26%
Edmore	482,924	456,288	-5.52%	486,248	458,692	-5.67%
Elgin	7,434,516	5,310,433	-28.57%	7,498,907	5,353,511	-28.61%
Ellendale	6,566,108	6,132,145	-6.61%	6,832,421	6,466,746	-5.35%
Emerado	3,621,151	3,702,871	2.26%	3,954,377	4,137,076	4.62%
Enderlin	3,012,253	2,900,400	-3.71%	4,703,060	4,491,533	-4.50%
Esmond	361,401	333,898	-7.61%	361,401	333,898	-7.61%
Fairmount	1,388,225	1,336,939	-3.69%	1,651,118	1,899,718	15.06%
Fargo	1,451,621,441	1,491,466,302	2.74%	1,576,927,710	1,621,210,606	2.81%
Fessenden	5,685,335	4,842,476	-14.83%	6,689,054	4,921,874	-26.42%
Finley	3,477,497	3,391,899	-2.46%	3,635,112	3,478,255	-4.32%
Flasher	1,066,667	1,079,499	1.20%	1,073,597	1,085,987	1.15%
Fordville	1,004,716	821,735	-18.21%	1,346,719	1,439,805	6.91%
Forman	2,692,572	2,857,072	6.11%	2,739,075	2,959,459	8.05%
Gackle	936,997	881,923	-5.88%	942,693	893,500	-5.22%
Galesburg	5,471,749	3,079,375	-43.72%	5,501,812	3,110,714	-43.46%
Garrison	10,096,479	9,071,866	-10.15%	10,768,287	9,480,584	-11.96%
Gilby	743,582	562,181	-24.40%	748,351	568,581	-24.02%
Gladstone	194,396	192,055	-1.20%	236,894	355,432	50.04%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2001 and 2002**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2001	CALENDAR YEAR 2002	PERCENT CHANGE	CALENDAR YEAR 2001	CALENDAR YEAR 2002	PERCENT CHANGE
Glen Ullin	\$5,197,089	\$4,123,994	-20.65%	\$5,229,984	\$4,158,487	-20.49%
Glenburn	1,106,046	1,195,991	8.13%	1,142,831	1,230,291	7.65%
Golden Valley	389,332	215,196	-44.73%	390,382	216,092	-44.65%
Goodrich	292,990	265,473	-9.39%	293,090	265,573	-9.39%
Grafton	55,625,816	48,415,690	-12.96%	56,353,993	49,610,740	-11.97%
Grand Forks	671,598,274	705,003,417	4.97%	706,592,753	735,711,219	4.12%
Grandin	774,826	729,201	-5.89%	873,302	811,665	-7.06%
Granville	356,338	324,562	-8.92%	356,538	327,844	-8.05%
Grenora	734,271	753,330	2.60%	736,410	753,449	2.31%
Gwinner	11,261,996	12,545,160	11.39%	11,395,994	12,740,519	11.80%
Halliday	861,530	776,072	-9.92%	866,139	778,502	-10.12%
Hankinson	5,110,687	4,844,863	-5.20%	5,299,622	4,999,539	-5.66%
Hannaford	601,379	708,257	17.77%	604,702	711,042	17.59%
Harvey	20,014,758	18,822,440	-5.96%	20,476,110	19,183,689	-6.31%
Harwood	3,562,515	3,277,654	-8.00%	3,580,073	3,315,059	-7.40%
Hatton	2,252,242	2,324,104	3.19%	2,260,937	2,330,745	3.09%
Hazleton	2,993,627	1,836,848	-38.64%	3,029,250	1,888,350	-37.66%
Hazen	11,845,843	11,989,741	1.21%	12,032,766	12,096,758	0.53%
Hebron	2,353,778	2,060,112	-12.48%	2,534,846	2,264,287	-10.67%
Hettinger	12,241,115	11,575,567	-5.44%	12,725,530	12,052,862	-5.29%
Hillsboro	11,218,158	10,063,951	-10.29%	12,271,254	10,573,504	-13.84%
Hoople	2,672,121	2,532,225	-5.24%	2,679,222	2,540,448	-5.18%
Hope	1,071,122	1,024,307	-4.37%	1,519,026	1,380,454	-9.12%
Horace	1,956,893	2,109,134	7.78%	1,991,218	2,131,190	7.03%
Hunter	9,550,333	7,434,989	-22.15%	9,580,132	7,455,912	-22.17%
Jamestown	160,041,487	154,106,207	-3.71%	167,532,636	163,156,517	-2.61%
Kenmare	16,036,411	12,484,836	-22.15%	16,686,205	13,510,229	-19.03%
Kensal	264,312	263,719	-0.22%	265,631	264,991	-0.24%
Killdeer	8,287,810	6,565,481	-20.78%	8,615,089	6,725,068	-21.94%
Kindred	8,614,175	7,997,062	-7.16%	9,173,761	8,859,382	-3.43%
Kulm	2,153,996	1,761,778	-18.21%	2,220,081	1,798,542	-18.99%
LaMoure	11,198,593	8,952,903	-20.05%	11,271,856	9,107,969	-19.20%
Lakota	2,343,968	2,587,298	10.38%	2,380,907	2,593,471	8.93%
Langdon	21,730,296	19,715,986	-9.27%	21,861,457	19,887,370	-9.03%
Lansford	838,404	756,584	-9.76%	843,498	758,928	-10.03%
Larimore	4,516,917	4,380,053	-3.03%	4,550,303	4,496,636	-1.18%
Leeds	1,939,216	1,783,266	-8.04%	1,939,814	1,784,771	-7.99%
Lehr	201,388	180,131	-10.56%	201,788	180,797	-10.40%
Leonard	970,470	963,618	-0.71%	971,071	964,683	-0.66%
Lidgerwood	5,558,200	4,585,615	-17.50%	5,627,982	4,694,049	-16.59%
Lignite	881,285	1,385,507	57.21%	889,181	1,397,975	57.22%
Lincoln	975,171	969,144	-0.62%	1,147,347	1,028,609	-10.35%
Linton	8,221,479	7,356,914	-10.52%	8,335,568	7,453,627	-10.58%
Lisbon	43,751,437	38,716,023	-11.51%	43,953,368	38,913,039	-11.47%
Litchville	855,261	771,449	-9.80%	866,958	780,914	-9.92%
Maddock	4,294,451	3,546,719	-17.41%	4,345,882	3,674,019	-15.46%
Mandan	133,375,057	132,247,670	-0.85%	139,493,761	141,504,433	1.44%
Manvel	1,416,343	1,273,979	-10.05%	1,432,119	1,323,736	-7.57%
Mapleton	830,544	1,048,801	26.28%	1,159,827	1,426,787	23.02%
Marion	349,231	316,606	-9.34%	349,472	316,606	-9.40%
Max	529,465	496,466	-6.23%	530,525	510,491	-3.78%
Mayville	14,363,053	13,520,000	-5.87%	14,386,354	13,550,788	-5.81%
McClusky	1,376,877	1,329,119	-3.47%	1,664,719	1,429,567	-14.13%
McVile	2,139,181	1,811,808	-15.30%	2,149,385	1,826,440	-15.02%
Medina	559,220	488,790	-12.59%	585,097	541,146	-7.51%
Michigan	9,717,525	7,183,165	-26.08%	9,776,094	7,236,920	-25.97%
Milnor	6,709,263	5,239,278	-21.91%	6,825,713	5,345,203	-21.69%
Minnewaukan	372,279	463,903	24.61%	374,810	470,245	25.46%
Minot	521,139,939	525,921,696	0.92%	538,069,769	545,039,536	1.30%
Minto	2,508,517	2,150,931	-14.25%	2,612,095	2,274,713	-12.92%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2001 and 2002**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2001	CALENDAR YEAR 2002	PERCENT CHANGE	CALENDAR YEAR 2001	CALENDAR YEAR 2002	PERCENT CHANGE
Mohall	\$9,976,184	\$8,121,333	-18.59%	\$10,189,690	\$8,282,184	-18.72%
Mooreton	757,548	730,059	-3.63%	804,419	772,420	-3.98%
Mott	3,936,114	3,494,974	-11.21%	4,173,299	3,592,333	-13.92%
Munich	1,003,007	848,679	-15.39%	1,005,362	852,759	-15.18%
Napoleon	8,240,925	6,132,865	-25.58%	8,278,413	6,258,422	-24.40%
Neché	1,058,100	1,242,472	17.42%	1,171,842	1,314,291	12.16%
New England	2,719,617	2,045,390	-24.79%	2,832,990	2,162,666	-23.66%
New Leipzig	1,332,672	1,086,276	-18.49%	1,357,805	1,113,654	-17.98%
New Rockford	6,338,439	5,682,632	-10.35%	6,374,500	5,759,406	-9.65%
New Salem	5,200,447	5,055,669	-2.78%	5,305,213	5,154,373	-2.84%
New Town	3,491,613	3,323,609	-4.81%	3,657,258	3,601,795	-1.52%
Noonan	461,784	834,142	80.63%	1,131,144	836,881	-26.01%
Northwood	17,291,525	16,065,677	-7.09%	17,433,603	16,271,823	-6.66%
Oakes	14,171,173	14,821,845	4.59%	14,443,248	15,230,367	5.45%
Osnabrock	425,272	323,912	-23.83%	433,677	327,998	-24.37%
Page	2,150,294	1,249,497	-41.89%	2,150,545	1,260,098	-41.41%
Park River	9,390,126	8,577,955	-8.65%	9,871,771	8,732,203	-11.54%
Parshall	2,016,322	2,244,413	11.31%	2,017,635	2,252,060	11.62%
Pembina	4,344,916	3,989,709	-8.18%	4,680,175	4,151,401	-11.30%
Petersburg	241,001	251,750	4.46%	246,388	252,036	2.29%
Pick City	822,152	735,341	-10.56%	822,152	735,341	-10.56%
Plaza	736,617	682,949	-7.29%	738,059	683,762	-7.36%
Portal	629,111	625,087	-0.64%	629,111	625,087	-0.64%
Portland	1,308,185	1,220,244	-6.72%	1,522,279	1,472,868	-3.25%
Powers Lake	2,518,998	2,656,271	5.45%	2,560,678	2,678,477	4.60%
Ray	2,419,268	2,445,335	1.08%	2,426,398	2,461,444	1.44%
Reeder	674,489	619,454	-8.16%	683,251	635,590	-6.98%
Regent	1,219,892	1,023,376	-16.11%	1,248,762	1,049,784	-15.93%
Reynolds	736,391	523,261	-28.94%	736,921	523,261	-28.99%
Rhame	793,084	550,490	-30.59%	797,111	585,396	-26.56%
Richardton	1,988,592	2,132,498	7.24%	2,025,439	2,180,329	7.65%
Riverdale	397,358	1,051,129	164.53%	401,619	1,052,851	162.15%
Rock Lake	677,212	656,027	-3.13%	700,326	672,442	-3.98%
Rolette	3,434,971	3,141,850	-8.53%	3,471,777	3,181,415	-8.36%
Rolla	16,009,069	14,823,582	-7.41%	16,211,792	14,872,614	-8.26%
Rugby	32,103,637	28,034,312	-12.68%	33,562,896	30,279,837	-9.78%
Rutland	804,299	837,688	4.15%	825,815	855,309	3.57%
Sawyer	1,455,012	1,865,333	28.20%	1,467,642	1,879,754	28.08%
Scranton	1,799,580	1,666,255	-7.41%	2,754,561	1,985,927	-27.90%
Selfridge	197,015	250,139	26.96%	197,015	266,649	35.34%
Sherwood	1,583,633	1,343,664	-15.15%	1,587,337	1,344,088	-15.32%
Sheyenne	1,327,506	1,192,678	-10.16%	1,327,516	1,196,831	-9.84%
South Heart	1,150,757	1,101,390	-4.29%	1,175,659	1,120,555	-4.69%
St. John	980,621	883,167	-9.94%	981,013	883,688	-9.92%
St. Thomas	782,190	650,904	-16.78%	810,444	689,743	-14.89%
Stanley	14,211,926	12,152,991	-14.49%	14,323,903	12,246,129	-14.51%
Stanton	507,871	551,552	8.60%	516,256	552,729	7.06%
Starkweather	95,769	295,717	208.78%	95,769	295,717	208.78%
Steele	6,858,783	6,853,795	-0.07%	6,919,704	7,105,106	2.68%
Strasburg	2,707,644	2,618,311	-3.30%	2,721,620	2,638,098	-3.07%
Surrey	680,256	733,000	7.75%	874,231	926,856	6.02%
Sykeston	298,070	391,569	31.37%	298,070	391,646	31.39%
Tappen	1,648,335	1,464,500	-11.15%	1,650,935	1,466,265	-11.19%
Thompson	937,842	1,125,488	20.01%	991,504	1,187,591	19.78%
Tioga	16,088,505	12,864,551	-20.04%	18,166,332	13,616,801	-25.04%
Tolna	834,002	823,322	-1.28%	838,560	1,001,468	19.43%
Tower City	1,480,489	1,551,808	4.82%	1,535,649	1,599,169	4.14%
Towner	5,063,434	5,114,695	1.01%	5,248,965	5,445,692	3.75%
Turtle Lake	2,162,708	2,144,174	-0.86%	2,166,691	2,150,090	-0.77%
Underwood	2,428,979	2,434,813	0.24%	2,441,031	2,576,721	5.56%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2001 and 2002**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2001	CALENDAR YEAR 2002	PERCENT CHANGE	CALENDAR YEAR 2001	CALENDAR YEAR 2002	PERCENT CHANGE
Upham	\$454,411	\$459,761	1.18%	\$454,411	\$459,761	1.18%
Valley City	52,625,183	50,579,819	-3.89%	54,485,542	53,209,071	-2.34%
Velva	8,842,763	6,107,180	-30.94%	9,956,552	6,697,401	-32.73%
Wahpeton	60,451,880	60,225,651	-0.37%	76,500,542	77,317,403	1.07%
Walcott	2,230,314	2,105,053	-5.62%	2,248,593	2,107,773	-6.26%
Walhalla	5,024,545	5,287,981	5.24%	5,586,268	6,443,455	15.34%
Washburn	14,274,383	12,054,966	-15.55%	14,332,229	12,172,444	-15.07%
Watford City	17,722,933	16,804,803	-5.18%	18,319,461	17,395,882	-5.04%
West Fargo	144,546,476	160,063,444	10.73%	153,100,927	169,482,886	10.70%
Westhope	2,796,487	3,308,971	18.33%	2,853,474	3,385,194	18.63%
Wildrose	855,830	628,242	-26.59%	859,507	630,791	-26.61%
Williston	182,482,376	165,666,274	-9.22%	188,010,441	172,187,821	-8.42%
Willow City	850,451	888,035	4.42%	855,142	932,116	9.00%
Wilton	1,855,148	1,970,334	6.21%	1,887,556	1,984,470	5.13%
Wimbledon	3,078,187	2,449,411	-20.43%	3,090,011	2,458,300	-20.44%
Wing	378,901	352,744	-6.90%	379,722	353,907	-6.80%
Wishek	13,158,235	10,736,425	-18.41%	13,289,996	10,844,262	-18.40%
Wyndmere	2,635,110	2,029,854	-22.97%	2,991,450	2,348,668	-21.49%
Zap	233,510	255,948	9.61%	235,516	257,877	9.49%
Zeeland	466,733	431,607	-7.53%	467,931	432,554	-7.56%
Subtotal 200 Cities	\$5,491,669,079	\$5,486,118,395	-0.10%	\$5,804,314,747	\$5,805,193,180	0.02%
Remaining City Data	<u>\$62,352,391</u>	<u>\$60,331,462</u>	-3.24%	<u>\$66,681,445</u>	<u>\$63,678,618</u>	-4.50%
Total In-State	\$5,554,021,470	\$5,546,449,857	-0.14%	\$5,870,996,192	\$5,868,871,798	-0.04%
Consolidated and Out-Of-State	<u>\$1,040,512,861</u>	<u>\$966,087,107</u>	-7.15%	<u>\$1,282,934,298</u>	<u>\$1,175,871,477</u>	-8.35%
Grand Total In- and Out-Of-State	\$6,594,534,331	\$6,512,536,964	-1.24%	\$7,153,930,490	\$7,044,743,275	-1.53%

TABLE 6	
Sales and Use Tax Collections Largest 50 Cities, Calendar Year 2002	
CITIES	TOTAL CALENDAR YEAR 2002 COLLECTIONS
Ashley	\$269,399.91
Beach	480,089.20
Beulah	1,163,853.42
Bismarck	53,749,202.77
Bottineau	1,682,160.42
Bowman	1,006,566.16
Cando	332,488.33
Carrington	1,389,686.90
Casselton	595,881.80
Cavalier	1,312,361.00
Cooperstown	455,547.22
Crosby	369,082.78
Devils Lake	7,014,661.06
Dickinson	12,923,162.43
Ellendale	340,540.49
Fargo	101,994,829.62
Garrison	517,545.50
Grafton	2,540,943.18
Grand Forks	47,831,957.44
Harvey	983,165.90
Hazen	671,089.81
Hettinger	647,670.88
Hillsboro	532,844.25
Jamestown	10,032,618.42
Kenmare	610,490.28
Langdon	1,020,988.49
Larimore	268,869.08
Lincoln	61,187.18
Linton	423,370.41
Lisbon	1,563,376.69
Mandan	7,675,358.82
Mayville	754,468.11
Minot	35,711,026.55
New Rockford	353,918.62
New Town	177,972.11
Northwood	636,037.56
Oakes	845,086.60
Park River	501,238.06
Rolla	846,273.88
Rugby	1,589,143.10
Stanley	596,626.72
Tioga	774,021.26
Valley City	3,096,216.22
Wahpeton	4,524,600.71
Walhalla	378,482.35
Washburn	585,589.49
Watford City	959,221.53
West Fargo	10,469,088.07
Williston	9,724,429.44
Wishek	485,000.89
TOTAL COLLECTIONS	
Subtotal 50 Cities	\$333,469,431.11
Remaining City Data	\$19,804,122.65
Total In-State	\$353,273,553.76
Consolidated	\$15,664,110.86
Out-Of-State	\$44,395,035.32
Total In- and Out-Of-State	\$413,332,699.94
Adjustments and Accounts Receivable	\$9,166,015.89
Grand Total In- and Out-Of-State	\$422,498,715.83
LOCAL TAXES LEVIED BY CITIES/COUNTIES ARE INCLUDED IN THE ABOVE AMOUNTS	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 2001 and 2002**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2001	CALENDAR YEAR 2002	
<i>Mining and Oil Extraction</i>			
Coal Mining	\$5,032,256	\$4,721,486	-6.18%
Oil & Gas Extraction	34,480,497	33,133,205	-3.91%
Other Mining	7,865,628	12,475,118	58.60%
Total	\$47,378,381	\$50,329,809	6.23%
<i>Construction</i>	\$179,322,830	\$180,975,424	0.92%
<i>Manufacturing</i>	\$324,176,895	\$301,919,383	-6.87%
<i>Transportation, Communication and Public Utilities</i>			
Transportation	\$24,821,221	\$21,064,203	-15.14%
Communication	370,336,614	364,025,208	-1.70%
Electric, Gas & Sanitary Services	278,210,727	212,065,106	-23.78%
Total	\$673,368,562	\$597,154,517	-11.32%
<i>Wholesale Trade</i>			
Farm Machinery & Farm Repair Parts	\$457,250,220	\$313,945,044	-31.34%
Remaining Wholesale Trade	1,022,627,842	1,024,676,348	0.20%
Total	\$1,479,878,062	\$1,338,621,392	-9.55%
<i>Retail Trade</i>			
Building Materials, Hardware, Glass, Garden Supply & Mobile Home Dealers	\$496,083,519	\$529,723,945	6.78%
General Merchandise Stores	880,489,137	887,149,297	0.76%
Food Stores	183,472,994	182,301,489	-0.64%
Automotive Dealers & Gas Service Stations	421,071,632	428,381,516	1.74%
Apparel & Accessory Stores	216,486,384	229,497,752	6.01%
Furniture, Home Furnishings & Equipment Stores	280,549,875	294,139,681	4.84%
Eating & Drinking Places	654,944,360	679,629,016	3.77%
Miscellaneous Retail Stores	546,097,342	574,042,717	5.12%
Total	\$3,679,195,243	\$3,804,865,413	3.42%
<i>Services</i>			
Hotels, Motels, Rooming Houses, Camps and Other Lodging Places	\$147,705,551	\$152,096,658	2.97%
Personal Services	42,927,190	43,256,490	0.77%
Business Services	197,145,773	184,622,431	-6.35%
Repair Services	158,099,719	162,171,868	2.58%
Entertainment Services	120,369,191	123,660,627	2.73%
Health Services	28,257,177	28,552,105	1.04%
Membership Organizations	10,750,694	10,047,263	-6.54%
Miscellaneous Services	5,227,279	5,397,728	3.26%
Total	\$710,482,574	\$709,805,170	-0.10%
<i>Miscellaneous</i>	\$60,127,943	\$61,072,167	1.57%
GRAND TOTAL	\$7,153,930,490	\$7,044,743,275	-1.53%

NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.

Consolidated SIC returns, combined returns and in-state and out-of-state returns are included in the above analysis.